

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2018-19</b>		<b>FY 2019-20</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 966 amends Nebraska Revised Statutes Section 77-2704.51 to provide a sales tax exemption for dark fiber between telecommunications companies.

Section 86-574 defines “dark fiber” as any unused fiber optic cable through which no light is transmitted or any installed fiber optic cable not carrying a signal.

LB 966 has an operative date of October 1, 2018.

The Department of Revenue estimates a negative, but minimal fiscal impact to the General Fund.

The Department of Revenue also indicates that there will be minimal costs to implement the provisions of LB 966.

We agree with the Department of Revenue's estimate of fiscal impact and cost.

